UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

AMERICAN STEAMSHIP OWNERS MUTUAL PROTECTION AND INDEMNITY ASSOCIATION, INC., 04 CV 04309 (LAK)

RULE 7.1 STATEMENT

Plaintiff,

ALCOA STEAMSHIP CO. INC. and Other Entities Listed on Exhibit A hereto,

Defendants.

Attorney of record, EDWARD A. KEANE, of the firm of MAHONEY AND KEANE, LLP, attorneys of record for defendant THE DOW CHEMICAL COMPANY certifies that no parent corporations or any publicly held corporations own 10% or more of its stock.

Dated: New York, N.Y. October 8, 2004

EDWARD A. KEANE (EK 1398)